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FRENCH EXCISE:

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Compendious Account

Of the Several

EXCISES

In *FRANCE*,

And the Oppressive METHODS
us'd in Collecting them.

Published for the INFORMATION of
the People of *Great-Britain*.



L O N D O N:

Printed for M. SMITH, in *Cornhill*: and sold by
the Bookfellers and Pamphlet-Shops in *London*
and *Westminster*. [*1733*.]

[Price One Shilling.]

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To the NOBILITY, GENTRY, MERCHANTS, TRADERS, &c. *in*
Great-Britain.

Gentlemen,

THE following little Piece,
is with great Humility
humbly address'd to you;
wishing it may be of some
Service, at this Juncture, in re-
presenting the miserable State the
People of *France* are reduc'd to
by this MONSTER of EXCISE;
And

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And that it may inspire every True
Lover of Old *England*, with a Fer-
vent Zeal for those Rights and Li-
berties, which we at present enjoy,
is the hearty Prayer of

Your Humble Servant,





French EXCISE, &c.

HOW very great the Tyranny is, that the *French* King exercises over his Subjects, I hope the *English* Nation, in general, are not to learn now; because so many Learned Pens have, in their various excellent Ways of Writing, endeavour'd to acquaint all the World with it. This I must confess; but yet at the same time I cannot forbear to say, That, in my Opinion, none of those admirable Authors have hit upon the *True Turn* of it: For though it is plain and manifest, that the *French* King could never have built so many beautiful and costly Palaces, never have bought so many Towns, corrupted and bribed into his Interests so many Men in all the Courts of *Europe*, and kept such numerous Armies as he has in Pay, without vast Sums of Money; and that

that that Money could be no other than the *Blood* and *Sweat* of his People: Yet, in my Judgment, such a Consequence, how natural and plain soever it be in it self, is not fitted for all Capacities. This very Consideration alone, has obliged me to take another Method; and that I may the better convince all Men of the excessive Tyranny of *Lewis XIV.* I will not make use of any pathetical Figures of *Rhetorick*; but only set before the Eyes of this Nation a *Compendious History of the Taxes*, which the *French* King's Subjects are forced to pay to their insulting Master; and, if I am not extremely mistaken, these will give us a true and impartial *Idea* of the Gentleness of the *French* Government, which is so much talked of, and so much admired by the Enemies of the Felicity of *England*.

THOUGH the Execution of my Design may seem at first pretty easy; yet when it is narrowly and thoroughly examined into, it will be found attended with innumerable Difficulties; and I dare say, that the matter I design to handle now, is not only an *Original*, but also a very dark Mystery, almost impenetrable to Strangers, and much unknown to the greatest part of *French*-men themselves. 'Tis not then to be expected that I shall be nicely exact in every particular; that is what I dare not promise: But
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what I engage my self to do, is to advance nothing in these Papers, but what shall be most certainly true, and which I have set down, as they have occurred to my Mind, without having any regard to the *Antiquity* of the Taxes I speak of. Another difficulty which has been almost insuperable to me, is a genuine Translation of the Names which the *French* have given to those Impositions: For as *England* has always vigorously preserved Her **LIBERTIES**, the very Words which express the *Servitude* and *Slavery* of other Nations, are wanting in her Language. O fortunate Island! may'st thou for ever continue in that happy Ignorance!



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ARTICLE I.

Of the TAILLE.

THE *Taille* is a Tax, or Subsidy, which was formerly granted to the Kings of France, by the Three Estates of the Kingdom, upon some extraordinary and emergent Occasions : But in process of time, it became a Tax *jure Divino*, and was continued in succession by Arbitrary Power. Lewis XI. who was the first that openly invaded the Liberties of his Subjects, was also the first that raised this Tax without the Consent of the Three Estates, and who made it successive likewise. The *Taille* is three-fold ; viz. *Real*, *Personal*, and *Mix'd*. *Real*, is when it is only imposed upon Lands, as in some parts of the Province of *Guienne*, where a Man must pay a certain Sum to the King for every Acre of Land he is possess'd of. *Personal*, is when it is assess'd upon any Personal Estate ; that is, among the *French*, the Money that a Man is supposed to have in his own hands, or to be worth in Lands, and Houses, by his Industry, Art, or Ability to get Money. Lastly, the

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THE some, yet the People of Land, whereas *Guienne*, *Personal* what he being at of the *Pr* *Eleus*, w things. of People their ye *Cobler*, thing in of his *A* taxed fou not beyo you man of this content *Gonesse*

Mix'd is so denominated, because in some parts of that Kingdom the Lands are not only assessed so much *per Acre*, but the Proprietor besides is taxed for his Money, Art, and Ability. This Explanation I thought necessary for the better understanding of my Subject.

THE *Real Taille*, though very burthen-some, yet however it is the least heavy upon the People : For if a Man has but forty Acres of Land, he cannot be assessed for fifty ; whereas in all Provinces of *France*, except *Guienne*, the *Taille* being every-where *Personal*, or *Mix'd*, a Man is assessed for what he has, and for what he has not, that being at the Discretion of the *Intendants* of the Provinces, or some other Officer, called *Eleus*, who are only appointed for those things. Hence it comes to pass, abundance of People are assessed much more than what their yearly Rent is really worth ; and a Cocker, or other poor Fellow, that hath nothing in the World to live on but the benefit of his Arms, shall yet notwithstanding be taxed four or five Crowns a Year. Were it not beyond my Design, I could easily give you many instances of the extreme heaviness of this Tax ; but for brevity sake I shall content myself with this : That a Baker of *Gonesse* near *Paris*, was assessed for his

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Personal Estate, though he had not an Inch of Land, 1200 *French* Crowns a Year; that is, 270 *l.* *Sterling*. This is a Pattern by which we may readily judge of the whole Piece.

To say positively what the whole Sum amounts to, that is imposed upon the Kingdom for this *Taille*, is in a manner impossible; for the *French* King does encrease or diminish it according as he Himself pleaseth; That is to say, according to the Expences he sees himself oblig'd to be at. *An.* 1684, when I was in *France*, the said Sum amounted to Forty Millions of *French* Livres; that is, above Three Millions *Sterling*; But if we consider, that at that time the *French* King had Peace with all the World, we may easily believe that this Tax exceeds now Fifty Millions and above. How this Tax is imposed and levied, all inquisitive Persons, I hope, will be glad to know; and therefore for their satisfaction, I'll relate it as plainly as the darkness of the matter will permit.

THE King resolveth first in his Council what Sum of Money is to be levied on his Subjects; then Commissions are issued forth to the General Treasurers of the *Generalities* of the Kingdom, to give them power to levy

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levy the Sum agreed upon. These Commissions being received, the Treasurers make a Division of the Sum to be levied, proportionable to the Extent of the several *Elections* under them; which *Division*, or *Repartition*, is sent to the King, who thereupon sends a Commission to the Officers of each *Election*, by which they are ordered and enabled to raise such a Sum in their respective Districts. These Officers meet, and make the *Registers of Taxes*, wherein each Town, Borough, Hamlet or Parish, is assessed. Each Parish has one of those Registers sent to it, whereupon the Inhabitants make choice of one or more of them to raise the Sum assessed by the Officers of the *Elections*. These are called Collectors, and they tax each Inhabitant according to his Estate: But though they are forbidden to do it out of any ill-will or malice, yet they will ease their Friends, though they crush the others: And this is the cause of a great many Mischiefs, and of divers Families being absolutely ruined by these unjust Stewards.

THE Kingdom of *France* being so very great, it is not Forty nor Fifty Millions that would ruin its Inhabitants, were that Sum but equally shared; but, as I have already observed, some being eased, when others

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are over-charged, and this Misfortune coming upon every Man in his turn, the Collectors being changed so every Year, it happens that at last all become poor and miserable. Well; we have now seen how that Tax is imposed; let us in the next place see how it is levied. Should I say that the manner of collecting the *Taille*, is very near as grievous as the *Taille* it self, I should say nothing but what is very true, though at first it seems almost incredible. To clear therefore this point, I shall observe to you only, That the People being grown very poor, they cannot exactly pay all that they are assessed; and upon failure thereof, which must be Quarterly, the General Receiver, or Treasurer of each *Election* immediately sends an Officer, called *Porteur de Contrainte*, or *Commissary*, to quarter upon the *Collectors*, or *Inhabitants* of such a Parish, which is so in Arrear, with two or three Men, whose Pay amounts to *Thirteen* or *Fourteen* Shillings a Day; where they remain till they have other Orders from the *Receiver*, which he never grants but upon full payment. And tho' this way of Levying is rude and severe, yet it is very gentle, if compared with what they do in some Provinces of *France*, where the *Receivers*, instead of *Commissaries*, make use of *Soldiers*, whom they quarter at discretion upon those who make the least default in

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in payment. And this is nothing less than *Dragooning*. 'Tis also worth our *Remark* to observe, That when an Inhabitant is become so poor, as he is utterly unable to pay his Tax, or suppose that the Collector should prove a Rogue, and play away the King's Money, the other Inhabitants are bound to answer for each of these Disasters.

THERE are some Provinces in *France* that are not liable to the *Taille*; for those of *Burgundy*, *Britany*, and *Languedoc*, are free from it, at least as to the Name: For truly at the bottom, they pay too as well as the rest; but with this only difference, That instead of *Taille*, their Subsidy is called *Don Gratuit*, a Free Gift of the Estates of those Provinces. What those of *Burgundy* give, I cannot tell at present; but the *Free Gift* of *Britany* and *Languedoc* amount every Year to above Six Hundred Thousand Pounds of our *English* Money. Those who are not thoroughly acquainted with the State of *France*, will likely fall into a great Mistake at the first reading of this, and fancy to themselves, That the States of those Provinces are like the Parliament of *England*; but lest I should give any occasion for so great an Errour, I think it necessary to explain my self. The truth is, That the States of *Languedoc* and *Britany* were
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formerly like those of *England*, but now they are only a Shadow of what they have been. They meet every Year, and upon their meeting, the Governour of the Provinces, or some other Great Lord, demands from them, in the Name of the King, Three or Four Millions of Livres, more or less, as the King pleaseth. His Speech, for the Formality sake, is indeed taken into Consideration; but the Sum must be granted, with this only Shadow, or Remain of Authority, That they grant somewhat less, perhaps by Fifty Crowns, than the King hath demanded. This is all; for they have no Power to meddle with any other Affairs. After such a Digression, which I have thought necessary for my Reader's Information, give me leave to resume the Thread of my Discourse.

SOME Towns also are free from the *Taille*; but instead of that, they pay some other Duties, more than an Equivalent with that *Horrid Tax*: Those Duties are called *Entrées*; but they deserve to be considered *apart* by themselves in another *Article*, which will be no less curious, or useful to be known. Where the *Taille* is *Personal*, the Noblemen and Chief Magistrates, as Counsellors in Parliament, are also free from it, at least as to their Personal Estate; but their Lands

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Lands are assessed, as well as those of other Men, except seven or eight Acres, and provided they plough them themselves, as the King is resolved to lose nothing, it happens that their Farmers are a great deal more taxed than other Men; and I remember thereupon, That a Farmer of a Mannor at *Villeneuve St. George*, called *Les Bergeries*, about four Leagues from *Paris*, was assessed every Year * Nine Hundred Livres, though he paid but Five Hundred to his Landlord, Monsieur *de Commartin*, Counsellor of State.

THESE are the Observations I have thought fit to make upon the *Taille*, which, I hope, will give a pretty clear *Idea* of it: I will now proceed to consider the Consequences of it: For it is not of this *Monster*, like that of the *Naturals*, that those die without any Issue, but this has a numerous Posterity. The first is the *Taillon*, which is an additional Tax, and that was raised at first by *Henry II. Anno 1549*, towards the encrease of the Pay of his *Gens d'Armes*, who then lay billeted in Villages, and to enable them to pay their Hosts whatever they had from them. The poor Countrymen thought then to have got a little ease;

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* 69 l. 4 s. 6 d. sterl.

but soon after they became as much oppressed by their unruly *Guests* as ever: So that whatever had been pretended to them for their Ease, proved only a Trick to drain their Purses the more. Now every-body knows, that the custom of Billetting the *Gens d'Armes* in Villages, has been laid aside; but for all that, the *Tailion* is still continued, and so the People are bound to pay it, which amounts to above the Third Part of the *Taille*.

THE other Children of that *Monster*, are the *Contributions* which the *French* King raises upon his Subjects, and a Subsidy for the Winter-Quarters of his Soldiers. To explain this, it must be observed, That in time of War, the *French* King is obliged to quarter his Troops upon the Frontiers; as also, or at least the greatest part of them in time of Peace, because of the numerous Garrisons he is forced to have. Now to keep them in Pay, there is a general Assessment laid upon most of the Towns of the Kingdom, whereby they are forced to pay the Subsidy called the *Winter-Quarters*, at the rate of Five-pence a Day, for each private Sentinel; and because the Country-People are bound to contribute Oats and Hay for the maintenance of the Horse that are garrison'd in the Towns, when the Troops are in

in *Flanders*, or in other Frontiers, they are likewise forced to convert those Oats and Hay into Money; and this is called *Contribution*, which brings to the King a great Sum of Money; those Commodities being valued at the *Discretion* of those Officers who are appointed for that purpose. Now what Sum that Subsidy, or Contributions produce, 'tis impossible to determine; but it cannot but be very great, considering the vast number of Soldiers that the *French King* has in Pay, and the numbers of the Towns he has in *France*.

AND yet how chargeable soever that Subsidy is, the *French Soldiers* are such insulting and saucy Guests, that the People would pay twice as much more, if they could but free themselves from those troublesome Visits: And this Insolence is countenanced by the Government so much the more, because of the Great Advantage the King receiveth by it, many Towns paying more to be free from their Winter-Quarters, than they do for the *Taille*; which they should not do, were these Soldiers kept under as severe a Discipline as they are in *England*, and only quartered in Publick-Houses.



ARTICLE II.

Of the GABELLE.

THIS is not so much a Tax laid by the *French* King upon his People, as it is the engrossing of a Trade to Himself, whereby his Subjects are forced to buy the Salt from him at his Granaries, and at his own Price. How great a Profit he maketh of that Commodity, few People know; and I am afraid, that few will believe what I am going to say upon that Subject: For though we are used to hear of the great and advantageous Returns that our Merchants receive from the *East* and *West-Indies*, yet they are not to be compared to what the *French* King gets upon his Subjects by this *Gabelle*.

How common Salt is in *France*, those that have travelled in the *Pays d'Aunis*, or *Xaintonge*, cannot be ignorant of; but for those who have not seen the *Salt-Marshes* of that Country, I hope, it will be sufficient to let them know, That a certain Measure, called *Muyds de Bosse*, weighing 5200 Pounds,

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Pounds, is bought there, at some times, for Three Shillings and Six-pence, and never dearer than Four Shillings and Six-pence of *English* Money. 'Tis there that the *French* King buys that Commodity, to sell it again to his Subjects, in all the Provinces of his Kingdom, except *Poitou*, *Xaintonge*, *Guienne*, and *Britany*, where the *Gabelle* is not as yet imposed. There may be also some other Tracts of Land free from that Tax, but they are very inconsiderable.

Now to understand what Profit he maketh upon that Merchandise, it ought to be observed, That the *Muyds de Bosse* contains 52 other Measures, called *Minots*, that is, 100 Pounds weight; and that each *Minots* is sold, at this time, in *Paris* at the King's Granaries, for 64 *Livres*: So that there being 52 *Minots* in each *Muyds de Bosse*, as I have said, it follows, That the same quantity of Salt that the *French* King buys for Four Shillings and Six-pence at utmost, is sold to his Subjects, at his Granaries in *Paris*, for 3328 *Livres*; that is, 256*l.* Sterling. 'Tis true, it is not sold at that rate in all the Provinces where the *Gabelle* is imposed; but there is a very inconsiderable difference; and now every-where near *Paris*, as in *Normandy*, &c. it bears the same Price.

I don't question, but that at the first sight of so extravagant a Price, many People will be apt to think that I impose upon their Credulity: but there are so many considerable Witnesses of what I say in this Kingdom, 'tis very easy for any Man to enquire into the Truth of this matter: I must only give you this Caution, That in time of Peace, the *Minots* which is now sold for 64 *Livres*, was then bought for 44 *l.* but with this difference alone, the whole Account is but pure Matter of Fact.

How necessary soever the Commodity of Salt be, that high Price would discourage many People from making use of it; but to prevent that, there are such good Orders made, that it is impossible to avoid it. 1. The importing of foreign Salt, is forbidden upon pain of Death: So that let the Salt of the King's Granaries be never so dear, yet because it is absolutely necessary, the *French* are forced to buy it. 2. Salt is imposed upon the People there, as the *Taille*; so that each Family must take every Year a certain quantity of it, proportioned to the number of their Family and Estate: and so let them be never so willing to eat their Bread and Meat without Salt, yet the King will lose nothing by it.

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THIS is the reason that some Provinces are said to be liable to the Salt of *Granaries*, and others to the Salt of *Imposition*. To understand this Distinction, it must be observed, That in *Paris*, and some other Cities and Countries, Salt is not imposed upon the Inhabitants as the *Taille*; and that if they buy any, it is out of necessity, and not from any other violence: But in *Normandy*, *Picardy*, *Champaigne*, *Anjou*, and other Places, there are Officers appointed to examine each Family, and to assess them a *Minot* more or less, according to their Number and Estate. Let People say what they will, as, That they are so poor, that they are unable to pay it, they must take the quantity assessed; and if they do not pay it within six Months after, they must expect *Military* Execution; and God knows how severe that is.

A Man so compelled to buy a Commodity, which is a great deal too dear for his Purse, would gladly sell it again, could he find a favourable Opportunity. And there is nothing in this, but what is very natural; but there are such Penalties, both for the Buyer and Seller, that it is very dangerous for either of them to drive on such a Trade. The first Offence is punish'd with a Fine; but in

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case the Offender be unable to pay it, he is condemned to the Penalty of the second Offence, which is Corporal; *viz. To be branded with a Red Flower-de-Luce upon the Cheek, or the Shoulder.* And so hard a Punishment ought, one would think, to deter any Man from Offending twice: Yet there are some who offend a third time; and those, upon Conviction, are sent Slaves to the *Galleys*, were it only for a Pound of Salt, given, sold, lent, or bartered. The same Punishment is inflicted upon the *Faux Sauniers*; that is, a sort of People, who invited by the high Price of Salt, convey it secretly from *Poictou* and *Britany*, into the Provinces liable to the *Gabelle*.

THE Fishermen, and other Inhabitants of the Sea-Coasts, would have a very officious Neighbour, were they but suffered to make use of Salt-Water: But to hinder it, there are Watches appointed; and were a Man once convicted of having made use of it, he would be no less severely punished than a *Faux Saunier*.

How heavy that cursed *Gabelle* is upon the *French* Nation, will appear, I hope, by what I have already said: But yet were it fairly managed, it would not however be intolerable. For it is certain, that the Cheats
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and Knaveries committed on that account, are more to be feared than the Imposition it self. This Tax robs a Man only of his Money ; but the Managers of it can deprive him both of his Reputation, Life and Estate: For the Tools of Slavery and Arbitrary Power being always, and every-where alike, I mean, Covetous, Base, Unmerciful, and Treacherous ; it happens, many times, that under colour of searching a Man's House upon pretence of Forbidden Salt, they will hide some themselves in a Corner, where they are sure to find it again upon a second Visit ; and this is sufficient to fine a Man, perhaps, more than he is worth in the World. But if a Man should have an Enemy, who is so base as to bribe the *Officers of the Salt* into his Interests, and oblige them to serve that Trick thrice upon him, which he can do for a little Sum of Money ; that Man shall be sent a Slave to the *Galleys*, which is a Punishment worse a thousand times than Death it self. This Observation is not grounded only upon a bare Peradventure, but there are many Examples of it ; and were it not for fear of bringing a Disgrace upon some Families that are now in *England*, I could produce very good *Authorities*.

I have said, that the Provinces of *Poitou*,
Xaintonge, *Britany*, and *Guienne*, are free
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from the *Gabelle* ; and perhaps some will wonder at it ; and should I omit to say what I know upon that point, likely enough I should be blamed. That distinction, in my opinion, is grounded upon three Reasons : 1. *Britany* being united to the Crown of *France* but since *Charles VIII.* who married the Heirefs of that fine Dutchy, 'tis no wonder that the Inhabitants of that Province have greater Privileges than others. And so I may say the same thing as to *Poitou* and *Guienne*, those Countries being formerly subjected to the Crown of *England*. But as for *Xaintonge*, or *Pays d'Aunis*, truly there is another particular Reason : For, *First*, Would it not be too severe, nay, and inconsistent too with the *French* King's Interests, to impose the *Gabelle* in that very Place where the Salt is made ? *Secondly*, If we consider how common and general the Insurrections were in *Britany* and *Guienne*, in 1674, when the *French* King attempted to put that burthensome Excise upon them, perhaps we shall find a reasonable Cause to conclude, That if the *Gabelle* be not introduced in those Provinces, 'tis purely because the Inhabitants are no ways disposed to suffer it. Their Insurrection was so great, that they were forced to give over that Design ; and had the *Confederates* but made use of that favourable Opportunity, it might have

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proved a fatal Consequence to the Grandeur of that Prince. *Thirdly*, Though these Reasons seem very probable, and it is possible that they have in a great measure contributed to the Ease of those Provinces ; yet I take the *French* King to be so great an Enemy to every thing that has but the Shadow of *Liberty*, and so jealous of his *Arbitrary Power*, that I do verily believe he would have crushed the pretended Privileges of those Provinces, and imposed upon them the *Gabelle*, had he not been kept from it by other Considerations: What they were, I can't tell, except those great Sums of Money which those Counties have from time to time presented to the King; at least I know this, That they were given for that end, that so they might be free from that terrible Tax. And I see no cause why I may not conclude, That this is the principal Reason, why they have not yet undergone a Fate that is common to all the other Provinces of *France*.

Now an Excise that is so heavy and burthensome, would bring into the King's Coffers a world of Money, were he not forced to be at such vast Expences ; first, In transporting of Salt from the Place where it is made, into the other Provinces ; and, secondly, in maintaining above Twenty Thousand

from the *Gabelle* ; and perhaps some will wonder at it : and should I omit to say what I know upon that point, likely enough I should be blamed. That distinction, in my opinion, is grounded upon three Reasons :
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proved a fatal Consequence to the Grandeur of that Prince. *Thirdly*, Though these Reasons seem very probable, and it is possible that they have in a great measure contributed to the Ease of those Provinces ; yet I take the *French* King to be so great an Enemy to every thing that has but the Shadow of *Liberty*, and so jealous of his *Arbitrary Power*, that I do verily believe he would have crushed the pretended Privileges of those Provinces, and imposed upon them the *Gabelle*, had he not been kept from it by other Considerations : What they were, I can't tell, except those great Sums of Money which those Counties have from time to time presented to the King ; at least I know this, That they were given for that end, that so they might be free from that terrible Tax. And I see no cause why I may not conclude, That this is the principal Reason, why they have not yet undergone a Fate that is common to all the other Provinces of *France*.

Now an Excise that is so heavy and burthensome, would bring into the King's Coffers a world of Money, were he not forced to be at such vast Expences ; first, In transporting of Salt from the Place where it is made, into the other Provinces ; and, secondly, in maintaining above Twenty Thousand

land Men, that are employed about raising the *Gabelle*, or for watching over the *Faux Sauniers*, and others, who would cheat the King otherwise, in all probability.



ARTICLE III.

Des AIDES. Of AIDS.

L *ES Aides* are an Excise upon Wine, which is very considerable; but for the better understanding of it, I must, in the first place, tell you something of the Measures that are used in *Paris*. We had so great a Trade at *Bordeaux* for Wine, that, I believe, very few People are ignorant of what the Measure is the *French* call there a *Tonneau*; but in *Paris* and the Neighbourhood of that City, they speak only of *Muyds*, which is the Third part of a *Tonneau*, and contains about 280 *Pints*, *Paris* Measure, which is about as many *London Quarts*. And now after this Explanation, I will proceed.

WHEN the Proprietors of the Vineyards about *Paris* have sold their Wine, they are obliged

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obliged to declare it at a certain *Office*, which is appointed for that purpose, in a convenient place, and to tell the *Officers*, or *Clerks*, at what Price they sold it *per Muid*, and to pay One Penny *per* * *Livre*, besides an additional Duty of Sixteen-pence Half-penny *per Muid*. The Wine-Coopers, or whoever have bought that Wine to be carried into *Paris*, are forced to make a like Declaration at the Gates of the City, and to pay the like Sum, *viz.* One Penny *per Livre*, and Sixteen-pence Half-penny *per Muid* for the Additional Duty. But here we must take notice, That this Second Office has a greater Power than the First; for by their own Authority, they may arbitrarily put what Price they please upon the Wine, which very much increases the Duties upon it; and, God knows, they seldom, if ever, fail of this. But over and above all these Impositions, they pay for the *Duty of Entry* 22 *Livres per Muid* to the King, besides some other Duties to the *Town-House*. Wine being thus brought into their Cellars, they then must pay yearly to the King 8 *Livres* 1 *Sous*, or Penny half-penny, for having the liberty to sell it again: And when they sell it, they must make again the like Declaration as before, and pay the like Sums.

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* The French *Livre* is 18 d. sterl.

As these Duties and Declarations were too frequent, the Wine-Coopers used formerly to conceal the true Price of their Wine ; but now they dare not do it, for fear of being caught : For the Excise-men knowing the general Price of Wine, as well as the Wine-Coopers themselves, and having Power to take it, paying to the Cooper the Price he has put upon it in his Declaration, they would run the risque of suffering great loss and damage.

WE have hitherto seen what the Duties are that the Wine-Merchants pay ; let us see now what those are that are imposed upon the Vintners ; I mean, those who sell Wine by Retail. 'Tis not free for any Man in *Paris* to set up a Sign and sell Wine, as it is in *London* ; I mean, after he has served an Apprenticeship, the time appointed by the Customs : This Liberty must be obtained from the *French* King ; and for it a Man must pay yearly 8 *Livres* 1 *Sous*, or Penny half-penny ; this is called *The Duty of Sign*. Besides, they were formerly obliged to give the *Eighth Part* of the Money they received for the sale of their Wine ; but because this was too troublesome, as well to the King's Officers, as to the Vintners themselves, they made an Agreement to pay 8 *Livres* 1 *Sous* Half-penny for every

every *Muyd* of Wine they sell, let it be good or bad. This is what the *French* call *Le Huitieme*, and in what Duties that great Excise upon Wine doth consist, called *Les Aides*; I think now not improper to recapitulate all those Duties, that we may see in one view, what they amount to.

AND the better to illustrate the matter, I must put a Price upon the *Muyd* of Wine, and see what Money comes to the King by the Sale of that *Muyd*, that is, somewhat like our *Hogshead*, but a little larger, containing about 280 *Quarts*. The common Price about *Paris* was, in time of Peace, 18 or 20 *Livres per Muyd*, but now it is four times as dear again: supposing, however for our purpose, that a *Muyd* of Wine be sold in the Vineyards for 18 *Livres*, that is, near 27 Shillings of our Money, the Proprietor must pay, in the first place, Two Shillings and Ten-pence Half-penny, for the first Duty of the Declaration; the like Sum must be paid by the Wine-Merchant at the Gates of the City, supposing the Officers to be honest; (but if they will put a higher Price upon it, for it absolutely depends on their Roguery, or *Caprichio*, I can say nothing to that) and 22 *Livres* besides, for the Duty of *Entry*. So that it is manifest, a Hoghead of Wine, which was sold for 27

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Shillings Sterling, pays to the King, besides some Duties to the *Town-House*, 38 Shillings and 9 Pence.

THESE are the Duties of the first Sale; now let us suppose that the same *Muyd* be sold to a Vintner: As the Wine-Merchant must get something to live, he cannot sell it for less than *Sixty Livres*, having laid out Forty-three already, besides the Expences of the Carriage; upon which, he must pay again for the Declaration One Penny *per Livre*, and the additional Duty, which comes to Five Shillings and Ten-pence Half-penny; and the Vintner besides, being obliged to pay 8 *Livres*, One Penny Half-penny; it followeth, that the King receiveth from this second Sale, 12 *Livres*, Seven-pence; that is, 19 Shillings, Six-pence, one Farthing of our *English* Money, which being joined to 39 Shillings, and Nine-pence of the first Sale; it appears, that a *Muyd* of Wine, sold at first for Twenty Seven Shillings, pays to the King Two Pounds, Nineteen Shillings, Three-pence Farthing.

Now 'tis not only in *Paris* that these *Aides* are imposed, but all the Provinces of this Kingdom, except *Languedoc*, *Guienne*, *Limosin* and *Britany*, are liable to this Excise.

Indeed

Indeed the *Entries* are not so considerable in the other Towns, as they are in *Paris*; but they pay every where the *Huitieme*, that is, the Eighth part of the Price of their Wine. And as to the Countries, because there can be no Duty of *Entry* laid on them, they pay therefore, in lieu of it, another, which, in my Opinion, is much worse. As soon as ever the Vintage is over, the *Rats de Cave*, *Cellar Rats*, (so the People call the Officers for the *Aides*) go into every Man's Cellar, be he of what Sort soever, and take an exact Account of the Wine they have in them: And three Months after, they make a second Search, to see what is become of that Wine; and if any has been sold, they must strait produce the Acquittances of the Office, which is appointed for the *Declaration* of the Price, and of the additional Duty which I have already explained. And as for the Wine which has been drank in the Family, they pay another Duty, called *Le trop ben*, that is to say, *Too much drank*; and this Tax amounts to 8 *Livres*, or 12 Shillings Sterling. Now this Visit coming Quarterly, must needs be very troublesome: But is this not an undeniable Proof of the Fatherly Care the *French* King takes of his People? Perhaps they would otherwise make an immoderate use of

the Creature ; but this Duty indoctrinates them to be sober, in pity to their Purfes.

I had forgot, the Province of *Normandy* must also be excepted : Though others pay only the *Eighth* Part, yet this pays the *Fourth* of all the Liquors that are fold in Publick-Houfes ; as *Wine*, *Beer*, *Cyder*, *Aqua-vitæ*, and the like : fo that if a Quart of *Wine* fhould be fold for Two Shillings, the King muft have Six-pence out of it, befides all other Duties of *Entry*, &c. which I have before mentioned. Thefe Duties of *Entry*, are different one from the other, almoft in every Town ; but at *Rouen*, the Capital City of the Province, they amount to 15 *Livres per Muyd*, that is, 22 Shillings and 6 Pence Sterling. I cannot fay pofitively what it is they pay for *Cyder*, or *Beer*, but as much as I can remember of it, 'tis about the *Fourth* Part of what they pay for *Wine*. It is likewise to be obferved, that becaufe *Normandy* produces no *Wine*, and there are exceffive Customs every where upon the Frontiers of that Province, as well as at the Sea-Ports ; therefore inftead of the *Quatrieme*, or Fourth Part, the King receives above one *Half*.

WHEN I faid that the Duty of *Entry* for *Wine*, amounts at *Paris*. but to 2 *Livres*

Livres, or 33 s. and 9 d. Sterling, it is to be understood, of the most Common Wine; for the Best pays a great deal more. The *Muscadine*, for instance, pays 2 l. 10 s. and the *Aqua-vitæ* 3 l. 16 s. 6 d. But I must observe to you, that the *Aqua-vitæ* pays a double Duty, that is, the *Fourth* Part instead of the *Eighth*.

THOUGH *Britany* be a *Pays d'Etats*, as the *French* call it, yet it hath a terrible Excise there upon Wine. Such are the *Great and Little Duties* of the States, which come to a Hundred *Livres*, or 7 l. 13 s. 9 d. Sterling per *Tonneau*, *Bordeaux* Measure, that is, 4 Hogsheads of Wine, containing, in all, about 840 of our *London* Quarts. And though this Excise is raised upon Wine, sold only in Publick-Houses, and no where else, yet about six Years ago was it let to Farm for *Three Millions* of *Livres*, which amounts to 230,769 l. 4 s. 6 d. Sterling, whereof *Two Million, Five Hundred Thousand Livres* are paid to the King, and the other Five Hundred Thousand are to bear the Charges of the States of the said Province. Over and above these Duties, there is another called *Impost & Billot*, belonging only to the King, which brings every Year into his Coffers 500,000 *Livres*. This Duty consists in 34 Shillings and 7 Pence, which

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the King takes there upon every Tun of Wine. He hath also a Custom of 3 Shillings and 9 Pence upon every Tun of Wine, brought to *Britany* by Sea: So that all these Duties, when compared together, make it plainly manifest, that the Excise upon every Tun of Wine, amounts to 9 *l.* 4 *s.* 6 *d.* which is more than the Price of the Wine. This, I think, is sufficient to explain the Matter I was to make out, *viz.* Wherein consisted the Excise upon Wines, which the *French* call *Les Aides*; but to have it more clearly understood, I would again desire the Reader, to read it with Care and Attention.



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ARTICLE IV.

Of the ENTRIES.

THIS is a General Excise upon every thing that comes to *Paris*; for nothing there is free, but *Air*, besides the River which runs through the middle of the City. I wish I could be as particular upon this Article, as I have been upon the others; but it cannot reasonably be expected, that the Memory of a Man is able to supply him, for such an Undertaking; however I'll do my Endeavour to explain it, as well as I can.

IN the *Entries* of *Paris* and *Rouen*, there is included a Duty which the *French* call *Pie-fouchie*, that is, an Excise upon all Cloven-footed Beasts; as Oxen, Sheep, Swine, and the like. They pay for every Ox, at this time, 9 Shillings Sterling; for a Cow, 7 Shillings and 6 Pence; 3 Shillings and 4 Pence for a Calf, or a Hog; half a Crown for a Sheep, and five Groats for a Lamb. I say,

say, at this time, for in times of Peace, this Duty was not so high by one half. There is a Duty too upon Fowls, which is 4 Pence *per Livre*, let unto Farm, near 25 Thousand Pounds.

THE Imposition that is laid upon Timber, and other Wood fit for Work and Service, is let, or at least was so some Years ago, for 15,384 *l.* 12 *s.* Sterling, *per Annum*.

THAT upon *Fire-wood* amounts to much more, but indeed I cannot now remember, nor learn, how much the just Sum is: But this I can say, that they pay One Shilling and Three-pence, for every Load of *Fire-wood*; and whosoever will consider the largeness of the City of *Paris*, the Numbers of Families in it, and that they burn no *Sea-Coals*, cannot but agree, that this Tax must bring in a vast Sum of Money to the Exchequer. I must plead the like Excuse, as to the Duties of *Entry* laid upon *Charcoal*, and *Hay*, and both *Salt* and *Fresh Fish*: but the Reader may easily guess, that they are not in any disproportion to those I have already mentioned.

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EGGS, *Butter*, *Cheese*, and all manner of *Herbs* pay 4 Pence per *Livre*, that is, 4 Shillings per Pound.

IF all the Money accruing from those Impositions, were brought into the King's Treasury, it would amount to a vast Sum; but it must be observed, that from time to time the *French* King createth (to use the *French* Phrase) many Employments *en Titre d'Office*, that is, Hereditary-Employments, to be Overseers of the Sales of certain Commodities, with a Privilege, that no body shall sell what they sell but themselves; and besides, they take for their own Use, one part of the Duties that are laid upon some certain Commodities. Some Years ago, there were 44 *Jurez* (so they call them) created all at once, to Sell, or Appraise *Fowls*, and each of them paid down above 3000 Pounds; and to repay themselves, they took 3 Halfpence per *Livre*. A like number was created for *Fish*, with the same Salary. Those for *Hay* are far more numerous, but then they are not altogether so dear, for they may be bought for 2307 *l.* 13 *s.* 6 *d.* Those upon *Charcoal* cost above 3000 *l.* but they are not many, but those upon *Wood* are innumerable; and I am very well informed, that the *French* King has received out of those

those Offices for *Wood*, near Two Millions, Four Hundred Thousand Pounds Sterling. Now to re-pay themselves, they are allowed, as I have said, some Duties ; but the King, very often, demands from them some ready Money, and this encreaseth their Duties so much the more, and is the Reason that all manner of things are grown *gradatim* in *Paris*, to such an excessive Price ; for there is a *General Excise* upon all things in the World that come into that City, even to the very *Ashes*, and *Old Lees* of Wine, and the Duty laid upon them was Let at 1223 *l.* 1 *s.* 6 *d.*

AND this Duty of *Entry* is not particular only to *Paris* ; for it is imposed upon most parts of *France*, with this only Difference, That the Duties are not exacted so high every-where. One Example of this, I hope, will be sufficient :

AT *Caen* in *Normandy*, a Place well known to our *English-men*, they pay for every Pound of *Butter* a Half-penny.

For a Load of *Fire-wood*, 10 Pence.

For a Load of *Timber*, 13 Shillings and 4 Pence.

For a Load of *Hay*, 1 Shilling and 8 Pence.

For

For a Horse-Load of *Wood*, as they use in that Country, 2 Pence Half penny.

For a Horse-Load of *Fish*, 3 Shillings and 5 Pence.

For the Load of a *Man*, or *Woman*, of *Fish*, 8 Pence. And

For a Horse-Load of *Corn*, 1 Shilling.



ARTICLE V.

Of the King's DEMESNE and CUSTOMS.

I Have but very little to say upon these Heads; for I don't look on them to be an Effect of *Arbitrary Power*: All Crowns in the World must have a sufficient Revenue, either in Lands, or Customs, to support them; and so has the Crown of *France*. But as the *French* Kings have, within this last Century, very much enlarged their *Primitive Power*, 'tis no wonder if they have encreased likewise their ancient Patrimony. The Duty join'd to the *Demesne*, which I take to be Tyrannical, is that called *Lods & Ventes*; that is, a certain Sum of Money

which People are forced to pay, whenever they sell their Estates, or any part of them. Indeed, this Duty is not in all Places alike; in the Country where the Customary Law of *Paris* is received, the *Buyer* is obliged to pay the King the *Twelfth Penny*; that is to say, Out of 12 Thousand Pound, One Thousand: But at *Troyes* in *Champagne*, they pay Three Shillings and Four-pence out of every Pound; and that Duty is paid, the one half by the *Buyer*, and the other half by the *Seller*. This is very hard.

THIS *Tax*, for truly it deserves no better a Name, is not of the Creation of this *French* King; but about Twelve Years ago, he created another very like it: For he ordered, That all People should pay the same Duty, whenever they bartered their Lands, as if they had sold them for ready Money. This was harder yet than the other; and never were the *French* King's Subjects so much harass'd and plagu'd upon account of any Tax, as they have been of this: For they have been forced to pay the Arrears thereof, if I may so call it, having been call'd to give an account for these Twenty Years last past.

THE *Traites Foraines*, or Customs, are a Duty laid upon all Commodities that are exported

exported from *France*, or imported into it: But this in it self is not very surprizing, since some such Duty as this is generally over all the World, and is, no doubt, the slightest of all Taxes; yet the *French* King has raised it to such a vast degree, that it is become absolutely Tyrannical and Slavish. I'll give you but one Instance, *viz.* upon *Sugar*, which pays *Three Pence per Pound*. Another Observation I shall make upon these Customs, is, That the following Provinces, to wit, *Britany, Poictou, Xaintonge, Guienne, Languedoc, Provence, Dauphine, Lorrain*, and the *New Conquests*, being look'd upon all of them as *Foreign States*, there is another Custom upon all Commodities that are exported or imported into these Provinces, which is so severe and rigorous, as if they were exported into *Holland*. Why these *Provinces* should be accounted *Foreign States*, I could never hear any other Reason given, but that formerly they were subjected to some particular Princes, and not to the Crown of *France*; but pray, Was not *Normandy* ruled by her own Dukes, as well as *Aquitaine*?





ARTICLE VI.

*Of several TAXES, and Creations
of OFFICES.*

THE Office of Counsellor in Parliament in *France*, is not disposed of like those in *England*; for these are given *Gratis*, but the others are sold by the *French* King. There is also another considerable Difference between them, *viz.* That the Place of a Judge here is, *Quam diu bene se gesserit*; whereas the Employments of Countessors in Parliament in *France*, are Hereditary: But this must be observed, that to keep those Places to their Families, they are obliged to pay every Year a Duty, which is called *Paulette*, from one *Paulet*, who was the first that contrived this Tax. This Duty amounts to Fifty Pounds *per Ann.* for each Counsellor; and besides all this, they are forced likewise to make a Loan, or rather, a Gift to the King, every Five Years, which is Nine times as much as the Annual Duty;

Duty ; and should they fail performing these Conditions, they presently lose their Right of Inheritance. Whenever a Counsellor dies, or by any Resignation, his Son comes into his Place, he must pay another Duty, which amounts to the Eighth Part of the Price of the Place, whatever it be ; so that if the Place be valued at Fifty Thousand Crowns, he must pay above Six Thousand. There is an Office appointed for the receiving of this Money, and for the Sale of vacant Places, called *Le Bureau des Parties casuelles*.

THE *Decimes*, or Tenths of the Clergy, is a Tax which all the Clergy-Men of the Kingdom pay to the King out of their Livings. This Tax, at first, was granted the Kings of *France*, upon Pretence of a War against the *Infidels* ; and, if I am not mistaken, it began in 1189. It was very inconsiderable at first, as appears by its very Name, and granted only for a certain time ; but succeeding Kings have found out a way to raise it, and not only so, but to make it perpetual. The late King especially, the most ingenious and exquisite Prince in the World for increasing his Revenues, had raised it, as he had done other Taxes, according to his *own Pleasure* ; and from the *Tenth*, it is brought up now to the
Fourth

Fourth part : so that if a Curate hath a Living but of a Hundred Pounds *per Annum*, he must pay every Year to the King 25 Pounds of it, besides what he is obliged to contribute towards the *Free-Gift*, that the Clergy make every Five Years to the King. *If the Clergy, who are Favourites, be so much Oppress'd, What must be the Condition of the Laity?*

THE *Paper* and *Parchment* Mark^d was imposed in the Year 1672. And the^d are so called from a *Flower-de-Luce*, wherewith they are stamped; all Indentures, Bonds, Agreements, Leases; in a word, all manner of Writings, except private Letters, and Bills of Exchange, must be written upon this *Paper* or *Parchment* only, otherwise they are void in Law. The *Paper* is divided into Sheets, Half-Sheets, and Quarters of a Sheet. The whole Sheet is sold for Three-pence, the Half for three Half-pence, and the Quarter for Three-Farthings. The *Parchment* is dearer, for you must give Twenty-pence for a Skin. Now whosoever considers the great Extent of *France*, must needs agree that this must bring in a mighty Sum of Money.

AT much about the same time that this *Paper-Tax* was imposed, there was another

Tax found out, called *Controlle*. Now to rightly understand what this is, I must observe to you, that whereas Law-Suits generally begin, here in *England*, by Arrests, they begin in *France* by a *Summons*, to appear before the Judges. This *Summons* must be *Controlled*, that is, viewed, and signed by an Officer called *Controller*, whose Fee is Five-pence.

ALL the Silver and Gold Plate that is made throughout the Kingdom, must be also stamped with the King's *Mark*, and the Goldsmith pays for that 3 Shillings and 4 Pence for every Mark, that is, for every Eight Ounces. This Duty was yearly set to Farm for 25,000 Pounds.

PEWTER must be also stamped with the King's Mark, which costs one Penny *per* Pound.

THE *Stockings* coming from Foreign Countries are also mark'd, and the King hath for his Mark Two-pence *per* Pair.

So are also all *Hats*, and the Duty upon them is 10 *d.* a Piece.

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IRON, Steel, Copper and Leather must be also Marked; but indeed I cannot positively say now, what the Duty is.

EVERY Hackney-horse in the Kingdom, pays yearly to the King Two Crowns.

THE new Tax upon Chocolate, Tea and Coffee, was let yearly at 30,769 *l.* 4 *s.* 6 *d.*

IN many Provinces of *France*, as in *Normandy, &c.* the Pidgeon-Houses are assessed in Ten Years; some of them pay 25 Crowns, others, more or less, according to the bigness of them.

THE *French* Nobility and Gentry, being obliged, or, at least, used to spend more than their yearly Revenue, it often happens, that they contract so many Debts, as makes them forced to sell their Estates. Now if their Noble Mannors are sold to any Merchant, or other, under the Quality of a Nobleman, they must pay every Twentieth Year, a whole Year's Revenue to the King; and this is what the *French* call *Francfief*.

THERE is another Duty all over the Kingdom, called *Barrage*, which is paid by the Waggoners and Carriers, and this was employed

employed for the repairing of Bridges and High-ways; now the King hath appropriated it all to his own use, under the Promise, That he himself would take care of Pavements, Bridges, &c. But he has kept his Word herein as Religiously, as he hath the Treaty of *Nimeguen*.

EVERY House in *Paris* was assessed at a certain Sum for the Poor, and the Scavengers, as they are here in *London*; but the King hath obliged the Proprietors of each House, to redeem that Tax, by paying a certain Sum into his Coffers, and he hath taken upon him the care of keeping the Poor, and of cleansing the Streets; but how he hath performed what he had promised, we may learn from publick Intelligences, wherein we are told, That all the Inhabitants of *Paris* have been now lately assessed, upon the account of the Poor.

BESIDES the Duties of the *Custom-House*, there is a kind of Tax upon *Tobacco*, I say, a kind of a Tax? because it is rather, in reality, an Engrossing of the Trade of that Commodity. There are a Company of People, that pay to the King a Sum of Money yearly, to have the Privilege of selling *Tobacco*, and that at their own Word.

This Sum amounts to about 60,000 *l.* Sterling.

ALL People who let Lodgings furnished in *Paris*, and all the Inn-keepers upon High-ways, have been taxed within these few Years.

THOUGH the Counsellors in Parliament be very numerous, yet the *French* King hath lately, I mean, since the beginning of the War, encreased their Number an *Eighth* in each Parliament, who have paid ready Money for their Places, each of them 100,000 *Livres*, that is 7692 *l.* 6 *s.* 1 *d.* 2 *farth.* Sterling: And over and above this Sum, they pay the Annual Duty, as well as others, and each of them have been Taxed, since that time, 12 Thousand *Livres*, or 976 Pounds, 18 Shillings Sterling.

THE *French* King hath erected *En Titre d'Office*, the Mayors of all the Cities of the Kingdom; and because this Place is Hereditary, and those in possession of them, are free from quartering of Soldiers, and other publick Charges, besides the Honour, they have been sold very dear. I will give but an Instance, the Mayor of *Caen* in *Normandy*, which is not one of the most

con-

considerable Cities in *France*, has paid about 4000 *l.* Sterling.

THOSE who sell any *Brandy* by Retail in their Shops, or in the Streets, at a Half-penny a Glass, (as they use in most part of *France*) have been Erected also, since this War, *En Titre de Office*, and have paid 23 Pounds, 1 Shilling, and 6 Pence.

A very poor Sort of People, called *Criers of old Shoes, Hats and Rags*, have also been Erected *En Titre d'Office*, and each of them has paid 7 Pounds, 13 Shillings, and 6 Pence.

THE Barbers, who were Perriwig-makers, were Erected *En Titre d'Office* in 1672, and then they paid 153 Pounds, 18 Shillings; and soon after, they were forced to pay a like Sum, and since this War, they have been Taxed a-new, each of them at 38 Pounds, 7 Shillings, and 6 Pence.

I will not however say, that in all the Cities of *France*, they have paid so much, for I would have this be understood of *Paris* only; for in the other Cities, they have paid proportionable to their Trade. Another Observation I must make is, that the very Country-Village Barbers have been forced to take *Letters of Licence* from the King;

King ; and, I suppose, no body will think that they are granted *gratis*, when they are so forced upon them.

THE *French* King begun by the *Perriwig-makers*, to Tax *Tradesmen*: For in a little while after, all the other *Tradesmen* and *Artificers* throughout the Kingdom were assessed likewise. To be particular in this point, would require a Volume ; and so I must content my self, for brevity sake, with one Example, which shall be of the *Weavers* of *Paris*, the most miserable *Tradesmen* in *France*, who were assessed at 7 Pounds, 13 Shillings, and 6 Pence.

ALL *Officers of Justice*, as Judges, Attorneys, Registers, Bailiffs, Notaries, &c. have also been Taxed, every one of them, according to the Fees of their several respective Places.

THE *Packers* have been also Erected *En Titre d'Office*, but I cannot yet tell what they have paid.

EVERY Month produces some new found out Offices, and about a Year ago, the *Porters* were Erected *En Titre d'Office*, under the Title of *Bouteurs a Port*, that is, with the Privileges of unloading the Boats laden with

with Wine, and some other Commodities. They paid each of them about 800 *l.* Sterling, and they are allowed about Five-pence *per Tun.* This will look somewhat Romantick, at least, very surprizing; but it must be considered, that these Places being Hereditary, and of a great Revenue, a Man can make no better use of his Money, than in purchasing of them.

SINCE the beginning of this War, the *French* King has created some Officers for *Funerals*, called *Criers*. When any Persons die, these Officers are appointed to take care of their Funerals, which they make at what Expence they please, for no body can oppose them, under a very great Penalty. They are allowed for their Trouble, a certain Sum of Money, and besides, they enjoy some Privileges and Immunities, as from quartering of Soldiers, and other Parish Charges.

THERE is a World of other Duties, Taxes and Offices, which it would be too tedious to relate, and, in a manner, impossible. But, I hope, what I have said, is sufficient to convince any Man of Brains and Sense, that is not of a resolved and obstinate inflexibility, that the *French* King hath carried his Tyranny, as well as his *Prerogative*,

gative, to a Degree unknown unto all former Ages. I'll therefore leave this Subject, after this short Remark, That in the *New Conquests*, People are no better treated than in *France*. The *Brewers* in *Mons* have been lately Erected *En Titre d'Office*, and have been forced to pay a *Hundred Crowns* a-piece ; a Man cannot be admitted into *Holy Orders*, without paying 4 Crowns, nor contract Matrimony, without a Licence, which costs Ten-Shillings.

I had almost forgot mentioning one thing, which is even more intolerable, than the heaviest Tax I have yet spoke of ; I mean, the raising or lessening the Current Coin. And to explain my meaning, I must observe to you, That when the *French King* is at a pinch for Money, then he raises his Coin, as high as he pleaseth ; and afterwards he lesseneth it, when he hath not such need. Thus the *Lewis d'Or's* are risen at this time, from Eleven to Fourteen *Livres*, and his Crowns in proportion ; so that whenever this War shall be at an end, People will lose Four Shillings and Six-pence in every *Lewis d'Or*, and sooner too, if this War continues. For the King, by his *Royal Edict*, will, as he hath already done several times, set a lower Value upon the same pieces, and command them all to be brought into

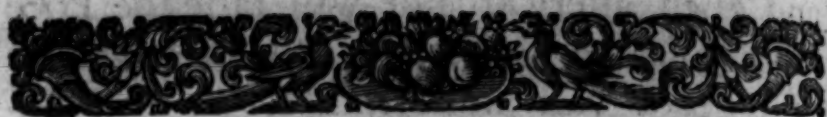
into the Mint, by a certain stated Time, under severe Penalties, to be new stamp'd; and then afterwards he will raise the Price as high as he pleases, by which means he will get a vast profit himself, to the Depression and Ruin of his People. One Instance will serve to clear up this; the *Lewis d'Or's*, which are current now at Fourteen *Livres*, will be valued but at Twelve, and they must be carried to the Mint, where the King will pay them at that Price, with his new stamp'd Coin; and some time after, those very *Lewis d'Or's* with the new Royal Stamp, shall be worth Fourteen and Fifteen *Livres*, or whatever other higher Value the King is pleased to put them at.

I must not forget neither the Five Millions of *Livres*, that the City of *Paris* is now, at this Day, obliged to pay the King, as we may see in our *Gazette*. This forced Payment, which amounts to near Four Hundred Thousand Pounds Sterling, is a little hard, considering the other Taxes which that City is charged withal.



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ARTI-



ARTICLE VII.

Of the French King's yearly Revenues, and how they are collected.

NOtwithstanding all the Taxes I have already mentioned, and the many others which I have here omitted, yet the *French King's* yearly Revenue amounts not to so great a Sum, one would be easily tempted, at first, to imagine. I have been often told, that it came to above a Hundred and Fifty Millions of *Livres*; but after a narrow Inquiry into it, I found, that at the death of *Monsieur Colbert*, it came only to a Hundred Thirty Three Millions, Two Hundred Thousand *Livres*; or Ten Millions, Two Hundred Forty Six Thousand One Hundred and Fifty Three Pounds, Sixteen Shillings and Six-pence of our *English* Money. Now when we consider, that since this War, the *French King* hath raised

his Taxes higher than ever they were, and created many Offices and Employments, we shall be apt to think, that his Revenues must needs be so much the more increased; but yet, if at the same time, we do but reflect upon the lamentable Decay of his Trade in that Kingdom, we shall find, upon a serious Examination, that the *increasing* of his *Taxes*, can hardly make amends for the *Loss* of his *Customs*, and consequently that his Revenue is much about what it was at the time I speak of.

BUT perhaps some body will say, How can the *French* King keep such great Armies in Pay, if his yearly Revenue be no more? The Answer to this Objection is very easy, to any one who knows that 20,000 Horse, stands this Nation in more, than a Hundred Thousand costs the *French* King. Our single Troopers have near 2 s. 6 d. a Day, and the *French* have hardly 5 d. Our Foot-Soldiers have 8 d. or, at least, 6 d. in the Field, and the *French* have only *Six-Farthings*, and the *Munition-bread*.

HERE I could very well put an end to this Discourse, but that I think my self obliged to remove one Objection more, which, I know, *some People* will be apt to make

against me, *viz.* That if the *French* pay yearly but Ten Millions, and *England* Five, we lie under harder Circumstances than they do; since *France* is Twice as big as *England* at least.

THIS, I confess, seems at first, to be a very specious and considerable Objection; but in answering of it, I would desire my Reader, to make, with me, these following Remarks: First, 'tis a Truth beyond Contradiction, that the Taxes laid in *England*, how heavy soever they may seem to be, are but for one Year, and these too laid on, as by our own Consent: but those in *France* have been made perpetual, by the Grand Imposer on his Subjects Estates and Liberties, for above these Twenty Years. This is a very notable Difference. Secondly, It must be observed, that all Taxes in *France*, except the *Taille*, are let to Farm; whereby it is manifest, that they must produce more than what the King receives: For as a Farm in any Country, must not only produce enough to make the Farmer able to pay his Landlord his Rent, but also to repay his Expences; and to maintain himself and his Family; just so it is, in relation to the Taxes that are laid on the *French*. But with a far more comfortable Difference to the Farmers of the *French* King's Revenues,

I mean, to those who have the least Finger in them; for they, in a short time, become so vastly rich, that the greatest Lords in *France*, as the Marechal *de Lorges*, and several others, have thought themselves happy in Marrying their Daughters.

THESE Farmers advance Money to the King, and then they repay themselves out of the People's Pockets, and God knoweth, with what Vexations, and Tyrannical Oppressions; for they are impowered to do whatever they please. Those who have computed, as near as possible they could, how many Men are employed in the levying the King's Revenues, do assure me, that they are above 80 Thousand, who are kept at the People's Charges, the keeping of whom is dearer, by far, than the barely maintaining of a Hundred Thousand Soldiers: But a Man must have seen this, to believe it.

Now whosoever will seriously consider these things, will no doubt, agree with me, that the *French* Nation groans under a very slavish, and worse than *Egyptian* Bondage, and that they pay a great deal more, than what appears in the Books of the Royal Treasury. I was one day, discoursing in *France* upon this Point with a very learned Man, and one that very well understood this Business,

Business, and he told me, That upon a very modest Computation, he had found that the Kingdom of *France* paid yearly above 200 Thousand Millions, upon account of the King's Taxes, that is, above 15,384,615 *l.* 7 *s.* 6 *d.* Sterling; tho' I will not absolutely rely on my Friend's Account, yet this small Treatise, I hope, will be enough to convince any unprejudiced Person, that it is not altogether improbable.

I will only now desire my Readers to peruse this little Book with Care, and then to consider how much they are obliged to those who are indefatigable in their Labour and Industry, to bring this Nation under any new Sort of *Excises*.

F I N I S.





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